United Nations E/AC.51/2014/L.4/Add.27

Economic and Social Council

Distr.: Limited
27 June 2014

Original: English

Committee for Programme and Coordination
Fifty-fourth session
2-27 June 2014
Agenda item 7
Adoption of the report of the Committee on its fifty-fourth session

Draft report

Rapporteur: Mr. Hiroshi **Onuma** (Japan)

Addendum

Proposed strategic framework for the period 2016-2017
(*Item 3 (b)*)

Programme 26
Internal oversight

1. At its 19th meeting, on 12 June 2014, the Committee for Programme and Coordination considered programme 26, Internal oversight, of the proposed strategic framework for the period 2016-2017 (A/69/6 (Prog. 26)).

2. The Assistant Secretary-General for Internal Oversight Services introduced the programme and responded to queries raised during the Committee's consideration of the programme.

Discussion

3. Appreciation was expressed for the functions that the Office of Internal Oversight Services carried out and the role it played in increasing the efficiency and effectiveness of the Organization. It was emphasized that coordination with other oversight bodies was required to avoid overlap and duplication of effort.

4. It was noted with concern that some of the paragraphs under overall orientation did not reflect the already negotiated and agreed language for the programme contained in the approved biennial programme plan for 2014-2015 (A/67/6/Rev.1). In respect of paragraph 26.4, clarification was sought on the specific mandates and resolutions supporting the actions contained therein.

14-56515 (E) 030714

Please recycle

5. With regard to subprogramme 1, Internal audit, the view was expressed that the overall scope of expected accomplishment (a) was too broad and difficult to carry out. It was also pointed out that the indicators of achievement were subjective and not easy to measure. The view was also expressed that the drawbacks of the delays in the implementation of the International Public Sector Accounting Standards, enterprise risk management, the enterprise resource planning system and other major reform projects should be highlighted further.

6. With regard to subprogramme 2, Inspection and evaluation, clarification was sought concerning who had the role of determining the relevance of thematic inspections and evaluations in the implementation of the programmes. Emphasis was also placed on the need to focus on effectiveness of inspection and evaluation.

7. Concern was expressed at the initiative taken by the Office to conduct evaluations relating to matters and concepts that were still under consideration by the General Assembly. In particular, reference was made to the Office's evaluation of the implementation and results of protection of civilians mandates in United Nations peacekeeping operations (A/68/787). It was emphasized that there was no agreement in the Assembly regarding the concept of responsibility to protect.

8. In performing its evaluation functions, the Office should avoid interfering in the intergovernmental negotiations by conducting evaluations that could prejudge the outcome of such negotiations.

9. With regard to subprogramme 3, Investigations, concern was expressed regarding the measurability of indicator of achievement (b) (iii). It was noted that specific measures should be taken to reduce the number of incomplete investigations to prevent further violations and to increase accountability of staff, especially in peacekeeping missions. Views were also expressed that the results of investigations on any financial or administrative violations should be made available on the website of the Office of Internal Oversight Services.

Conclusions and recommendations

10. **The Committee recommended that the General Assembly approve the programme narrative of programme 26, Internal oversight, of the proposed strategic framework for the period 2016-2017, subject to the following modifications:**

Overall orientation

Paragraph 26.1

Replace the first sentence with the following:

"The overall purpose of the programme is to enhance transparency and accountability and contribute to a high level of efficiency, effectiveness and goal fulfilment in the Organization."

Paragraph 26.2

Replace the last sentence with the following:

"The Office coordinates closely with the United Nations Board of Auditors, the Joint Inspection Unit and the Independent Audit

Advisory Committee in order to ensure effective and efficient oversight in the Organization."

Paragraph 26.4

Replace the last sentence with the following:

"This will be accomplished through the issuance of timely, high-quality reports on inspections, evaluations, internal audits and investigations, in full accordance with the mandates of the Office as approved by the General Assembly and with applicable international standards."

Paragraph 26.5

Replace the first sentence with the following:

"The Office assists the Organization in achieving better results by determining the factors affecting the efficient and effective implementation of programmes in accordance with, inter alia, internationally agreed sustainable development goals, including those contained in the Millennium Development Goals and in the outcomes of the major United Nations conferences and international agreements since 1992."

Subprogramme 1
Internal audit

Indicators of achievement

Replace indicator (a) (i) with the following:

"Increased acknowledgement and use of the Internal Audit Division's reports, including thematic reports, in the decision-making of Member States, including on internal controls, processes and risk management"

In indicators (a) (ii), (b) (i) and (b) (ii), replace the word "Maintained" with the word "Increased"

Subprogramme 2
Inspection and evaluation

Objective of the Organization

Replace the objective with the following:

"To strengthen accountability, learning, efficiency, effectiveness and impact in the implementation of programmes and the relevance of administrative procedures and to assess whether the activities correspond to the mandates"

Expected accomplishments of the Secretariat

Replace the expected accomplishment with the following:

"Increased contribution to the decision-making processes of Member States and increased ability of the Secretariat to take appropriate actions based on inspections and evaluations by the Office of Internal Oversight Services that assess the efficiency and effectiveness of programmes, thematic issues and self-evaluation capacities, the relevance of administrative procedures and whether the activities correspond to the mandates"

Indicators of achievement

Replace indicator (i) with the following:

"Increased percentage of programmes and thematic inspections and evaluations that have been used by Member States to inform decision-making on efficiency and effectiveness in the implementation of programmes and the relevance of administrative procedures and whether the activities correspond to the mandates"

Subprogramme 3
Investigations

Strategy

Paragraph 26.9

Add the following as the second sentence:

"The strategy includes follow-up with troop- and police-contributing countries and military command."

Paragraph 26.10

Replace the last sentence with the following:

"The Division is considering ways to influence other parts of the system to increase the impact and value of investigations."